



CITY OF HOLLISTER

2009/2010 Capital Improvement Projects

Program & Budget



CITY OF HOLLISTER

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ENGINEERING DIVISION

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City Manager's Capital Improvement Program Transmittal Memorandum

This Capital Improvement Program Budget presentation is, what is planned to be, the beginning of a more comprehensive, overall look at the City's Capital needs. In preparing this CIP Budget for presentation to the City Council this year, much work has been done to set up a satisfactory outline for use in preparing future year programs. The next step, which we plan on putting into place next fiscal year, is to lay out a more complete overall program for each five year period. This will assist in determining overall funding and staffing needs, and give a more complete picture of how the overall program will be accomplished over the following five years. This program will also be included in the overall budget adoption for the following fiscal year. Much work has been done by many of the City's staff in preparing this program and it is highly appreciated.

This page is intended to be a placeholder for the City Manager's actual CIP Program introduction

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT FUNDS

Capital Projects Funds account for resources used for the acquisition and construction of capital facilities by the City or the City's Enterprise Funds. The City has many different resources available to complete needed capital projects and each funding source has its own financing and availability requirements. Capital Project Funds are used to account for financial resources to be used for the acquisition of land or acquisition and construction of major facilities other than those financed by the proprietary fund types.

Following is a description of each fund used by the City for financing required projects.

Fund 101: General Fund

This Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General Fund includes such activities as public protection, public ways and facilities, health and sanitation, and recreation services.

Fund 105: Measure T Fund

This fund was established to account for the receipt and disbursement of the City's Special Election of additional sales tax funds.

Fund 202: Federal HES CalTran Fund

This fund was established to account for the receipt and disbursement of the City's Federal HES CalTran's grant funds.

Fund 203: Gas Tax Fund

This fund provides for planning, design, construction, maintenance, and administration of City transportation activities. Revenues consist primarily of the City's share of state highway user.

Fund 204: Traffic Safety Fund

This fund was established to account for the revenue allocation to the City under Streets and Highways Code Section 2182 and Revenue and Taxation Code Section 7104. Funds must be expended for maintenance or reconstruction of public streets and roads.

Fund 205: Park Dedication Fund

This fund was established to provide financing for parks from the Park Dedication fund.

Fund 206: Local Transportation Fund

This fund was established to account for the receipt and disbursement of the City's local transportation funding provided by State funding.

Fund 212: Aviation Administration Grants Fund

This fund was established to account for the receipt and disbursement of the federal and state aviation funding.

Fund 216: Transportation Development Act Fund

This Fund was established to account for the activities of the Transportation Development Act funding from the State of California.

Fund 250: Traffic Congestion Relief Fund

This fund was established to account for the activities of the Traffic Congestion Relief Fund as established by the State of California.

Fund 267: San Felipe Bikeway Fund

This fund was established as depositories for grant funding for the San Felipe bikeway.

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT FUNDS

Fund 301: Fire Impact Fees Fund

This fund was established as depositories for fire development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of fire facilities as a result of City growth.

Fund 302: Police Impact Fees Fund

This fund was established as depositories for police development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of police facilities as a result of City growth. .

Fund 304: Traffic Impact Fees Fund

This fund was established as depositories for traffic development impact fees. The fees are levied against all new development in the City in order to pay for traffic construction or improvements as a result of City growth.

Fund 305: AB 1600 Santa Ana Storm Drain Fund

This fund was established as depositories for Santa Ana storm drain development impact fees. The fees are levied against all new development in the Santa Ana Road area in order to pay for the construction or improvement of storm drains as a result of City growth.

Fund 311: Proposition 1B Highway Safety Fund

This fund was established as a depository for revenues received from the State government under Proposition 1B (The Highway Safety, Traffic Reduction, Air Quality, and Port Security Act), as approved by voters in the November 2006 general election. Funds must be spent on street purposes.

Fund 312: American Recovery and Reinvestment Act Fund

This fund was established to account for the receipt and disbursement of the Federal Governments "American Recovery and Reinvestment Act" fund.

Fund 601: Airport Enterprise Fund

This fund accounts for the operation of the municipal airport and the administration of leases of airport property.

Fund 621: Water Expansion Enterprise Fund

This fund accounts for the provisions of the expansion of the water services to the residents of the City and some residents of the County.

Fund 660: Sewer Enterprise Fund

This fund accounts for the provisions of sewer services to the residents of the City and some residents of the County.

Fund 661: Sewer Expansion Enterprise Fund

This fund accounts for the provisions of the expansion of the sewer services to the residents of the City and some residents of the County.

Fund 662: Storm Drain Impact Fees Fund

This fund was established as depositories for storm drain development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of storm drains as a result of City growth.

Fund 664: 2006 Sewer Bond Proceeds Fund

This fund accounts for all capital financial activities related to the 2006 Sewer Revenue Bonds.

Fund 670: Street Sweeping Enterprise Fund

The fund accounts for the operation of the City managed street sweeping program.

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT FUNDS

Fund 801: Redevelopment Agency Special Revenue Fund

This fund is a blended component unit of the City, accounts for all financial activities of the Agency, except for those required for debt service and housing activity.

Fund 815: Redevelopment Agency Gateway/ Fire Station #1 Fund

This fund is a blended component unit of the City, accounts for all capital financial activities related to the 2009 Tax Allocation Bonds.



CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS INDEX

C I P No.	Description	Fund Numbers
DRAINAGE		
2805	Third Street Storm Drain Replacement	662
2902	Storm Drain Master Plan 2010	662
2917	Locust/West Second Street Drainage Improvements	662
FACILITY IMPROVEMENTS		
2701	Fire Station 1	815
2801	Leatherback Demolition	801
2904	Airport Visual Aid & Improvements	212 601
2905	Sally Flats Water Reservoir Roof Replacement	620
2906	Airport Storm Drain Master Plan	212 601
2909	Water Reclamation Facility Landscaping	664
2915	Utility Office Foundation/Emergency Generator	620 660
2918	Brigantino Park Irrigation Access Project	664
2920	Off-leash Dog Park	205
2926	Service Center Clarifier	662
2929	Playground Improvements	101

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS INDEX**

C I P No.	Description	Fund Numbers	
STREETS/ROADS			
2804	Prop. 1B Improvements - Opticom	311	
2903	ARRA Road Improvements	312	
2910	North Street - San Benito to Thompson	250	304
2911	Road Rehabilitation 2009	216	
2925	West Gateway Beautification Project	815	
2927	Prop. 1B Improvements - Other	311	
2930	Hill Street Rehabilitation	216	250
WASTEWATER			
2202	Wastewater Treatment Plant	664	
2901	Sanitary Sewer Master Plan	660	661
2916	Powell/Suiter Street Sanitary Sewer Rehab	660	
WATER			
2501	Lessalt DBP	620	621
2908	Hollister Water Tank Paint/Rehab	620	
2912	Fallon Road Well #3 Rehabilitation	620	

CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS INDEX

C I P No.	Description	Fund Numbers
2913	Well #1 Improvement Feasibility Study	620
2914	Well #4 Facility Improvements	620
2919	Third Street Railroad Crossing Improvements	620

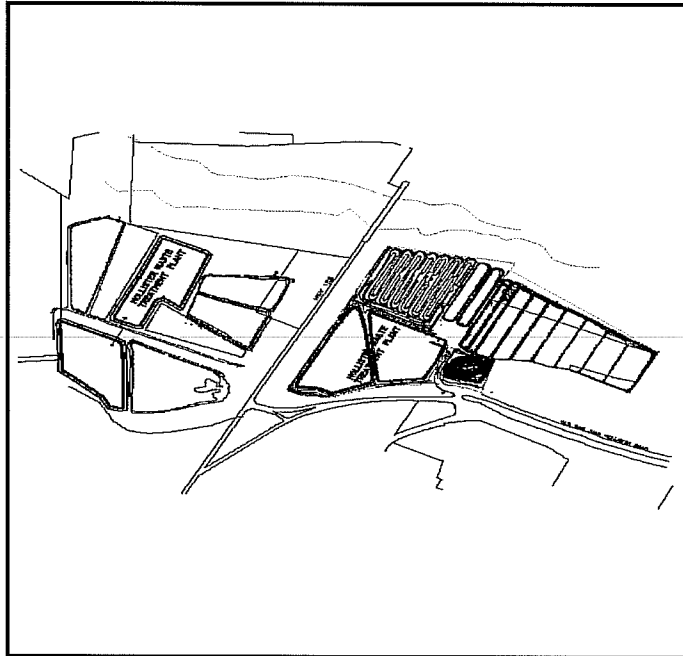


CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2202 - Wastewater Treatment Plant

Fund: 664 –Sewer Bond Proceeds Fund

Fiscal Year: 2009/2010



DESCRIPTION: This project consists of all the various separate, projects necessary to complete the new Wastewater Treatment Plant and to make it operational, including construction of all of the phases necessary. The current fiscal years funds are necessary to complete the Hollister Airport Recycled Water Pipeline project, Hollister Airport Recycled Water Irrigation project, Brigantino Park Recycled Water project and construction of the Surge Tank.

JUSTIFICATION: This overall project is necessary to comply with the State Water Board mandated by requirements that allowed the City to lift the Building Moratorium and lift the Cease and Desist Order.

SCHEDULING: FY 2009/2010 Completion of Brigantino Park and Hollister Airport Recycled water project and construction of the Surge Tank.

PROJECT MANAGER: Dennis Rose/Cliff Swanson

	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design				
Land acquisition				
Construction		\$2,075,000		\$2,075,000
Project Total		\$2,075,000		\$2,075,000

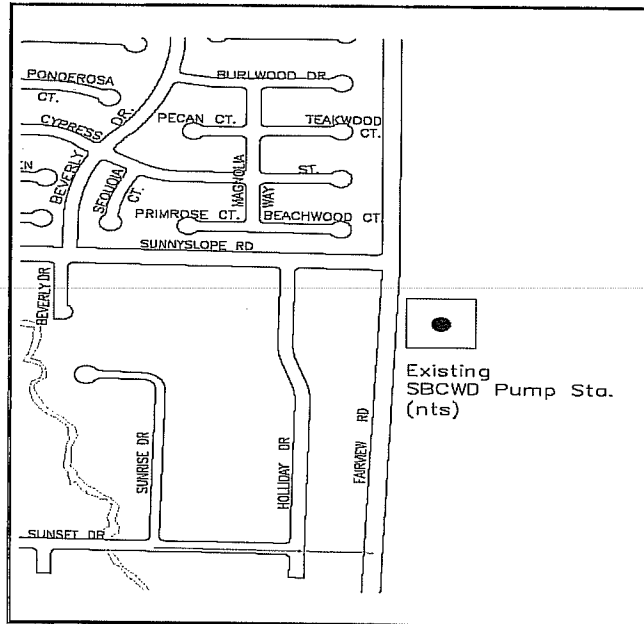
CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2501 - Lessalt DBP

Fund: 620 – Water Enterprise Fund

Fiscal Year: 2009/2010

Fund: 621 – Water Expansion



DESCRIPTION: This is a joint project with Sunnyslope County Water District for the design and construction of modifications to treatment system of the Lessalt Water Treatment Plant. It will also include the design and construction of a booster station to stabilize pressure fluctuations through the plant. The costs are to be shared equally by both agencies.

JUSTIFICATION: Since the plant began operation in 2002, there has been an increase in the levels of the disinfection-by-products (DBP) Trihalomethanes and Haloacetic Acids in the water distribution system. Both constituents have enforceable maximum contaminate levels (MCL) which are regulated by the California Department of Public Health. The concern with these constituents is that above certain levels they may pose serious health risks. Federal guidelines regarding the DBP have recently changed which will make it extremely difficult, if not impossible for the City to remain in regulatory compliance without modifications to the plant. The benefit of the project is the improvement to the quality of drinking water for public health and safety.

SCHEDULING: Project to be designed during fiscal year 2009/2010 and constructed during fiscal year 2010/2011.

PROJECT MANAGER: *Danny Hillstock*

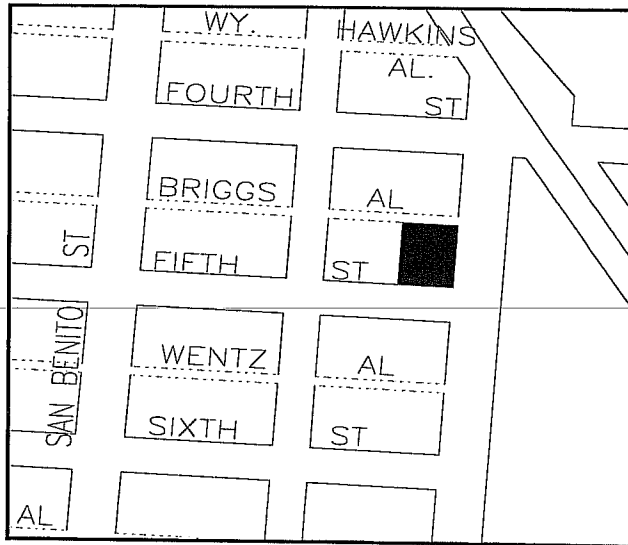
		Previous FYs	FY 2009/2010	Future FYs	Total By Fund	Project Total
Design	Fund 620	\$4,179	\$168,167		\$172,346	\$231,850
	Fund 621	\$1,671	\$57,833		\$59,504	
Land acquisition	Fund 620					
	Fund 621					
Construction	Fund 620			\$5,004,167	\$5,004,167	\$6,675,000
	Fund 621			\$1,670,833	\$1,670,833	
Project Total	Fund 620	\$4,179	\$168,167	\$5,004,167	\$5,176,513	\$6,906,850
	Fund 621	\$1,671	\$57,833	\$1,670,833	\$1,730,337	

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECT**

Project: 2701 - Fire Station # 1

Fund: 815 – RDA Bond Proceeds 2009

Fiscal Year: 2009/2010



DESCRIPTION: Replacement of Fire Station No. 1 at Fifth Street and Sally Street.

JUSTIFICATION: The current facility is a retrofitted tractor garage that has served the community. However, the structure requires many repairs and is not adequately sized for the community.

SCHEDULING: Design completion scheduled for fall of 2010 with construction-scheduled for Winter 2011.

PROJECT MANAGER: *Renee Perales*

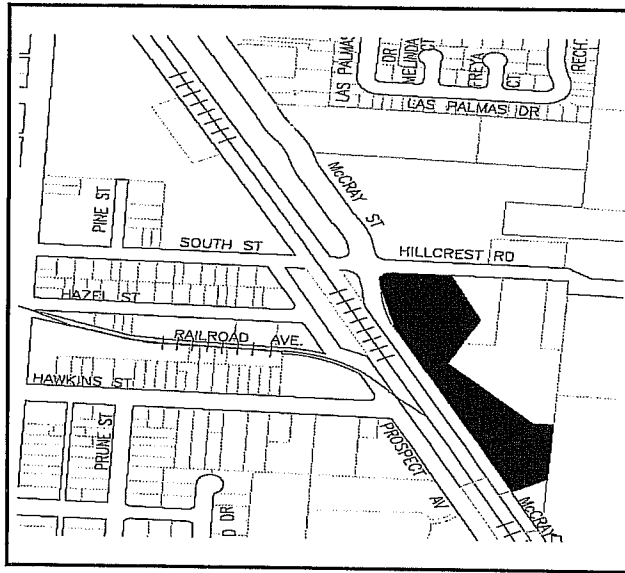
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$700,000		\$700,000
Land acquisition				
Construction			\$4,300,000	\$4,300,000
Project Total		\$700,000	\$4,300,000	\$5,000,000

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECT**

Project: 2801 - Leatherback Demolition

Fund: 801 – RDA Admin Fund

Fiscal Year: 2009/2010



DESCRIPTION: Demolition of the former GAF Leatherback facility at the South East corner of Hillcrest Road and McCray Street.

JUSTIFICATION: Remove the dilapidated structures and equipment from the site and have the 6.45 acres ready for appropriate reuse. The property is designated as Mixed Use in the Hollister General Plan and is zoned NMU (Neighborhood Mixed Use).

SCHEDULING: Demolition Winter/Spring 2009

PROJECT MANAGER: *Renee Perales*

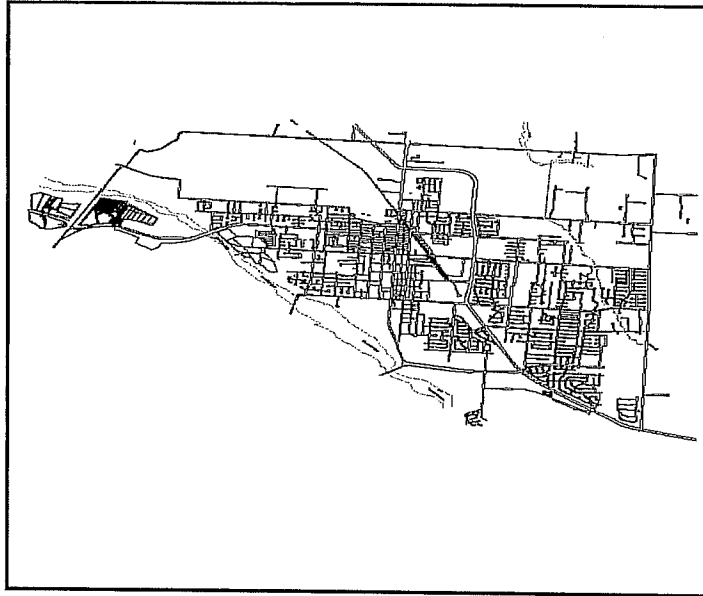
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design				
Land acquisition				
Construction	\$408,670	\$329,450		\$738,120
Project Total	\$408,670	\$329,450		\$738,120

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2804 – Prop. 1B Improvements - Opticom

Fund: 311- Proposition 1B Highway Safety

Fiscal Year: 2009/2010



DESCRIPTION: This is the first phase of projects proposed for the Proposition 1B installation of Emergency pre-emption devices (Opticom) on existing traffic signals.

JUSTIFICATION: The City of Hollister received funds related to Prop. 1B approved by the California voters. As part of the approved projects the City propose to install the Opticom devices. These devices will allow for a quicker response time by the City Fire Department responding to emergency situations in the City.

SCHEDULING: In house specification preparation to take place with construction in Winter 2009/2010

PROJECT MANAGER: *David Rubcic*

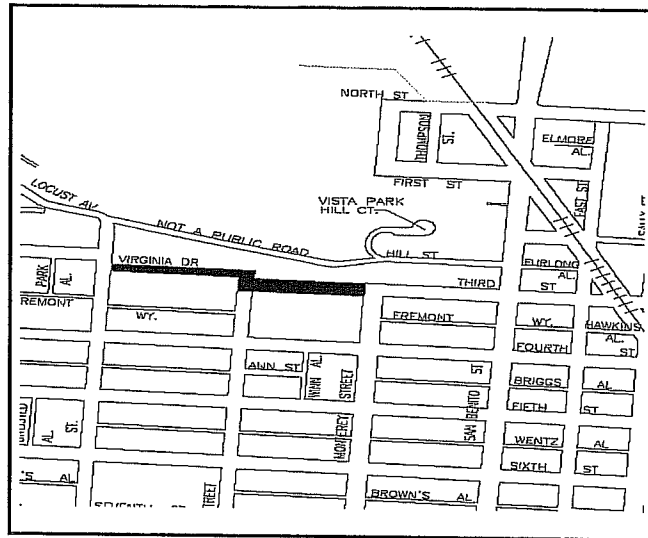
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$1,810		\$1,810
Land acquisition				
Construction		\$72,870		\$72,870
Project Total		\$74,680		\$74,680

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2805 - Third Street Storm Drain
Replacement

Fund: 662 - Storm Drain Impact Fee

Fiscal Year: 2009/2010



DESCRIPTION: Replacement of concrete Storm Drain pipe in Third Street from Monterey Street to West Street. The process of replacement will be by pipe bursting techniques using a polyethylene pipe.

JUSTIFICATION: The existing pipeline between Monterey Street and West Street has deteriorated to a point that tree roots are able to penetrate the seal and grow into the pipeline. This causes regular storm water back-ups that results in flooding on East Street.

SCHEDULING: Construction fall 2009

PROJECT MANAGER: *David Rubcic*

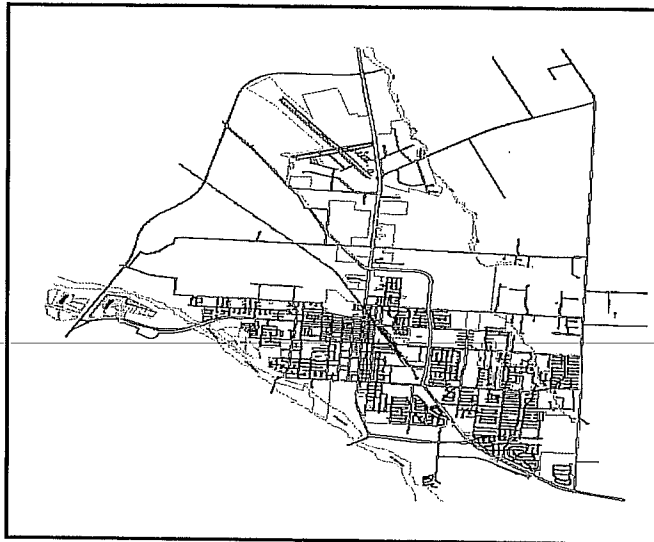
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design	\$20,256			\$20,256
Land acquisition				
Construction		\$123,000		\$123,000
Project Total	\$20,256	\$123,000		\$143,256

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2901 - Sanitary Sewer Master Plan

Fund: 660 - Sewer Enterprise
Fund: 661 - Sewer Expansion

Fiscal Year 2009/2010



DESCRIPTION: Development of a new Sanitary Sewer Collection Master Plan to replace the last plan approved in 1985.

JUSTIFICATION: The development of the last Sanitary Sewer Collection Master Plan occurred in 1985 when the City of Hollister population was approximately 15,000. The population has more than doubled, a new General Plan was approved, a new Wastewater Treatment Facility has been completed and an urban area plan identifying the service area has been developed. The completion of this plan will give the City a valuable tool to utilize as new development is brought on line.

SCHEDULING: Completion of plan in Winter/Spring 2010

PROJECT MANAGER: *David Rubcic*

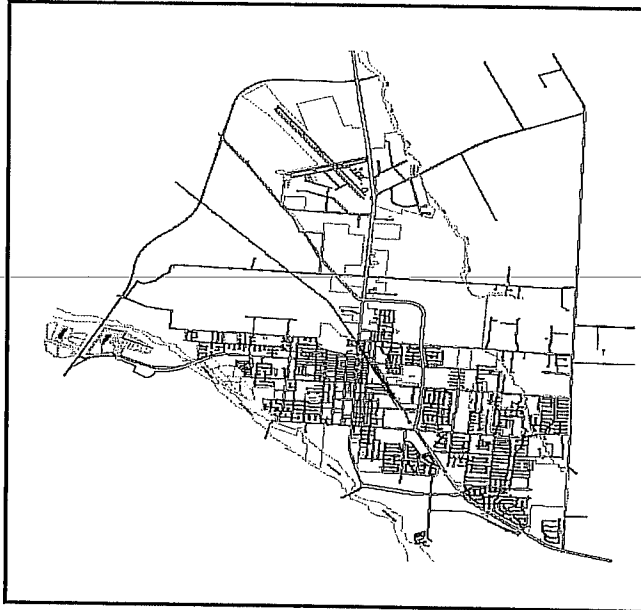
		Previous FYs	FY 2009/2010	Future FYs	Total By Fund	Project Total
Design	Fund 660	\$1,965			\$1,965	\$213,299
	Fund 661	\$1,104	\$210,230		\$211,334	
Land acquisition	Fund 660					
	Fund 661					
Construction	Fund 660					
	Fund 661					
Project Total	Fund 660	\$1,965			\$1,965	\$213,299
	Fund 661	\$1,104	\$210,230		\$211,334	

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECT**

Project: 2902 – Storm Drain Master Plan 2010

Fund: 662 – Storm Drain Impact

Fiscal Year: 2009/2010



DESCRIPTION: Development of new Storm Drain Master Plan updating the current plan approved in 2002

JUSTIFICATION: A number of federal and state regulations have been enacted since the current Storm Drain Master Plan was approved. These regulations require the City of Hollister to reevaluate the way storm water is handled. Additionally the City has approved a new General Plan and Zoning Ordinance, obtained its NPDES Phase II permit, adopted a Storm Water Management Plan and revised several policies affecting the existing plan.

SCHEDULING: Completion Scheduled for November 2010

PROJECT MANAGER: *David Rubcic*

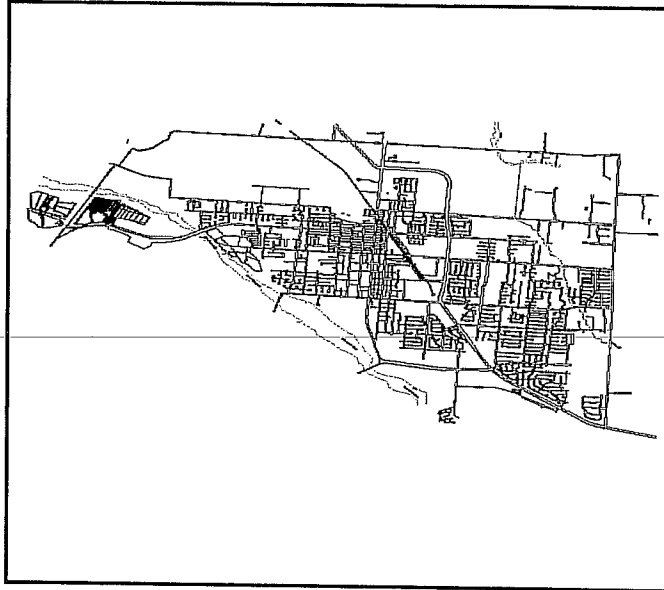
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design	\$389	\$250,000		\$250,389
Land acquisition				
Construction				
Project Total	\$389	\$250,000		\$250,000

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECT**

Project: 2903 - ARRA Road Rehab.

Fund: 312 - American Recovery & Reinvestment Act Fund
Fund: 216 – Transportation Development Act Fund

Fiscal Year: 2009/2010



DESCRIPTION: Rehabilitation of various roadways identified on the State Functional Classification Maps and approved by Resolution 2009-58 as part of the American Recovery and Reinvestment Act (ARRA funds. The roadways identified are: Hillcrest Road between the 25 Bypass and Memorial Drive, the intersection of Memorial Drive and Sunnyslope Road, Memorial Drive South of Hillcrest, Meridian Street from McCray Street to Memorial Drive, and Nash Road from San Benito Street to West Street.

JUSTIFICATION: The Federal Government enacted the ARRA, which enables cities and counties to utilize a portion of the funds to rehabilitate existing roadways stimulating the economy of the United States in these economic times.

SCHEDULING: Construction in Winter 2009/2010

PROJECT MANAGER: *David Rubcic*

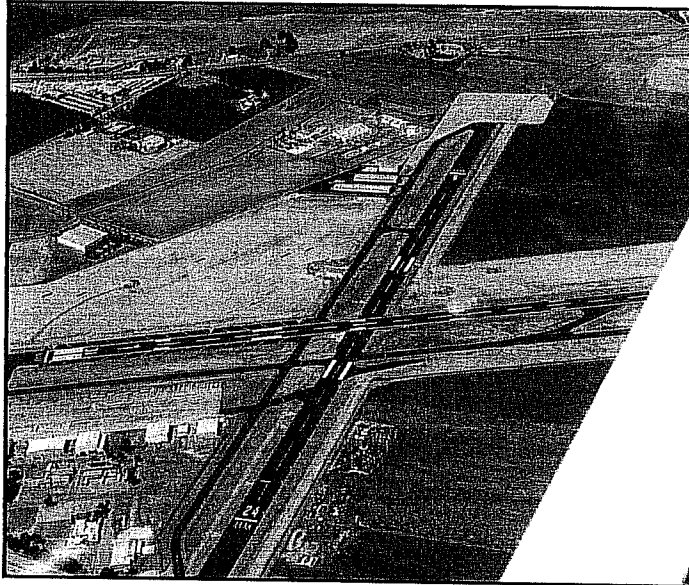
		Previous FYs	FY 2009/2010	Future FYs	Total By Fund	Project Total
Design	Fund 216	\$27,474			\$27,474	\$29,534
	Fund 312		\$2,060		\$2,060	
Land acquisition	Fund 216					
	Fund 312					
Construction	Fund 216					\$1,234,031
	Fund 312		\$1,234,031		\$1,234,031	
Project Total	Fund 216	\$27,474			\$27,474	\$1,263,565
	Fund 312		\$1,236,091		\$1,236,091	

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2904 - Airport Visual Aid & Improvements

Fund: 212 – Aviation Administration Grant
Fund 601- Airport Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: This project will replace our sub-standard retro reflective taxiway markers; our REIL lights, and upgrade our existing Taxiway lights from incandescent to LED. This project is funded through a 95% Federal Grant and 5% local match.

JUSTIFICATION: These actions were directed to be completed by the FAA and Caltrans during a 2007 Safety Compliance Inspection.

SCHEDULING: Project should be completed by November 2009

PROJECT MANAGER: *Luis Aguilar & Mike Chambless*

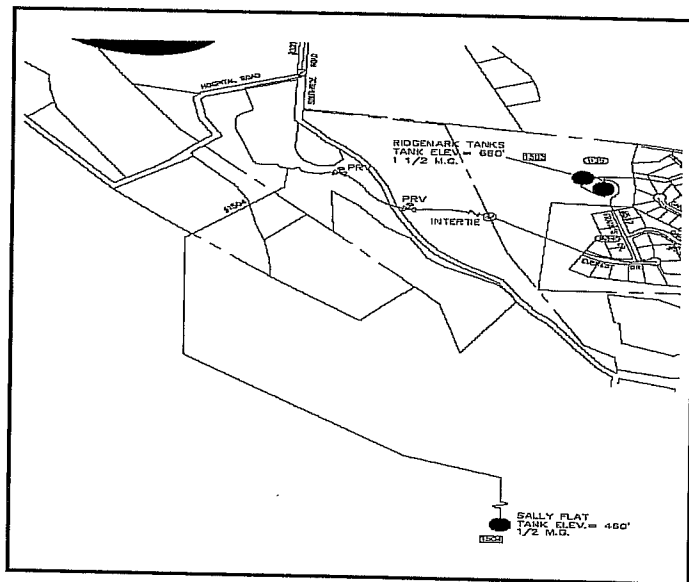
		Previous FYs	FY 2009/2010	Future FYs	Total By Fund	Project Total
Design	Fund 212 – (Federal)	\$7,730			\$7,730	\$8,131
	Fund 601	\$401			\$401	
Land acquisition	Fund 212 – (Federal)					
	Fund 601					
Construction	Fund 212 – (Federal)		\$88,871		\$88,871	\$93,294
	Fund 601		\$4,423		\$4,423	
Project Total	Fund 212 – (Federal)	\$7,730	\$88,871		\$96,601	\$101,425
	Fund 601	\$401	\$4,423		\$4,824	

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2905 - Sally Flats Water Reservoir Roof Replacement

Fund: 620 – Water Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: This project is for the removal and replacement of the existing corrugated metal roof of the Sally Flats Water Reservoir. The upgrade will include the design and construction of a new corrugated metal roof for the facility.

JUSTIFICATION: During an inspection of the reservoir by the State of California Department of Public Health the existing metal roofing was found to be in a deteriorating condition and in need of maintenance. The removal of the old rusted metal roof top and the installation of a new corrugated metal roof will correct the problem, and bring the facility into compliance with the inspection report. The benefit of the project is that the life expectancy of the facility will be extended with the new roof, and public health and safety will be improved.

SCHEDULING: Project to be awarded and constructed during the 2009/2010 fiscal year

PROJECT MANAGER: *Danny Hillstock*

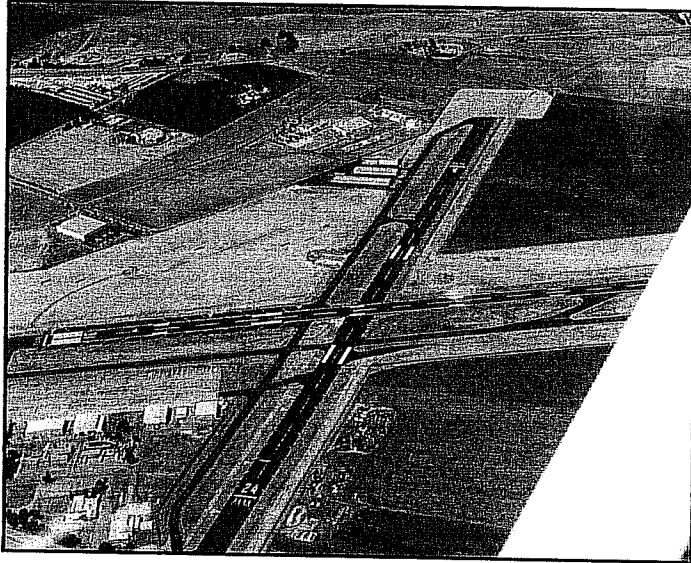
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$5,500		\$5,500
Land acquisition				
Construction		\$65,000		\$65,000
Project Total		\$70,500		\$70,500

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECT**

Project: 2906 - Airport Storm Drain Master Plan

Fund: 212 – Federal Aviation Administration
Fund: 601 – Airport Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: This project will create a Storm Water Plan for the Municipal Airport. This is the first step to removing the drainage ditches from the safety zones and to begin developing the Cal Fire and southwest triangle projects at the airport. This project is funded through a funded through a 95% Federal Grant and a 5% local match.

JUSTIFICATION: This action is required to remove the hazardous drainage ditches within the runway safety zones as directed by the FAA and Caltrans during a 2007 Safety Compliance Inspection.

SCHEDULING: Completed by January 2010

PROJECT MANAGER: Mike Chambless

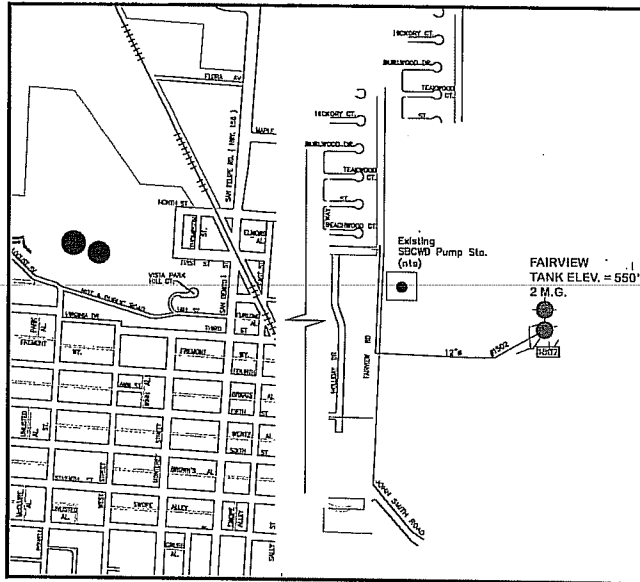
		Previous FYs	FY 2009/2010	Future FYs	Total By Fund	Project Total
Design	Fund 212 – <i>(Federal)</i>		\$97,695		\$97,695	\$102,837
	Fund 601		\$5,142		\$5,142	
Land acquisition	Fund 212 – <i>(Federal)</i>					
	Fund 601					
Construction	Fund 212 – <i>(Federal)</i>					
	Fund 601					
Project Total	Fund 212 – <i>(Federal)</i>		\$97,695		\$97,695	\$102,837
	Fund 601		\$5,142		\$5,142	

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2908 - Hollister Water Tank Paint/Rehab

Fund: 620- Water Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: This project is the rehabilitation of three of the City's water storage tanks. Two of the tanks are located on Park Hill and one is located on Fairview Road. The project will include repair or replacement of certain structural members of the Fairview tank, and recoating of the protective paint for each of the tanks.

JUSTIFICATION: Periodically the water tanks need to be recoated with protective paint to extend their life expectancy against corrosive deterioration. The Park Hill tanks are in need of a new exterior coating. The Fairview tank is in need of both new exterior and interior systems. Also, certain structural members of the Fairview tank need to be upgraded to meet safety regulations.

SCHEDULING: Design in current FY with construction to follow in 2010/2011

PROJECT MANAGER: *Danny Hillstock*

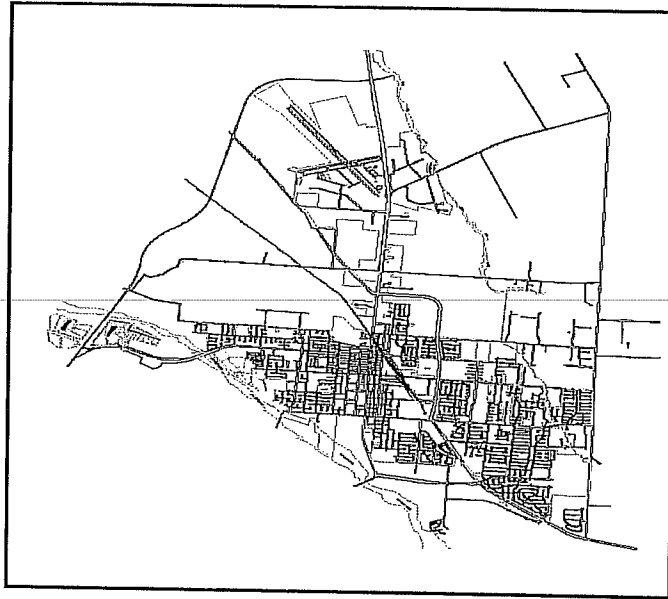
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$87,500		\$87,500
Land acquisition				
Construction			\$775,000	\$775,000
Project Total		\$87,500	\$775,000	\$862,500

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2909 – Water Reclamation Facility Landscape

Fund: 664 – Sewer Bond Proceeds

Fiscal Year: 2009/2010



DESCRIPTION: This project will consist of master planning, designing, and completion of construction documents and construction oversight by a landscape architect and installation of landscape improvement by landscape contractor at the new Water Reclamation Facility (Wastewater Treatment Plant).

JUSTIFICATION: Water Reclamation Facility (Wastewater Treatment Plant) was constructed in 2009 under CIP project 2202 and landscaping on the facility site was not included as part of the original project.

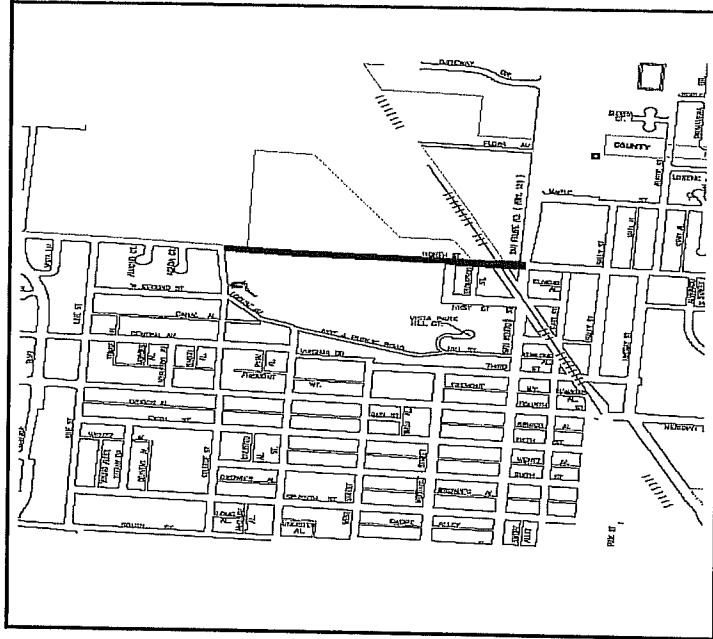
SCHEDULING: Master Planning and Design – Winter 2009-2010
Construction Spring 2010

PROJECT MANAGER: *Dennis Rose/Clay Lee*

	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$65,000		\$65,000
Land acquisition				
Construction		\$331,000		\$331,000
Project Total		\$396,000		\$396,000

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2910 - North Street San Benito to Thompson Fund: 250 – Traffic Congestion Relief Fiscal Year: 2009/2010
Fund: 304 – Traffic Impact Fees



DESCRIPTION: This project is the second phase of a multi-phase construction project of North Street from San Benito to Locust Street and connecting to Buena Vista Road. The first phase is complete and consisted of the Railroad crossing improvements. Phase III will be the construction of North Street from Thompson Street to Locust Street.

JUSTIFICATION: The City of Hollister's Circulation element identifies North Street as a vital link for the transportation network. It has been identified in the traffic Impact fee as a regional facility. This project will divert traffic from the San Benito Street/Fourth Street intersection that is operating at a level of service of F.

SCHEDULING: Phase II construction in 2010

PROJECT MANAGER: *Luis Aguilar*

Comment: Design was completed with CIP 2309

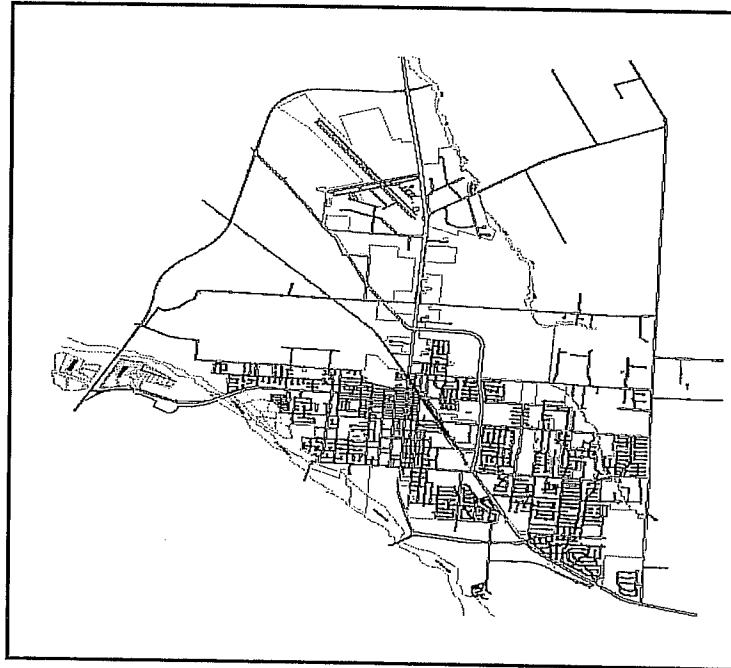
		Previous FYs	FY 2009/2010	Future FYs	Total By Fund	Project Total
Design	Fund 250					\$10,000
	Fund 304		\$10,000			
Land acquisition	Fund 250					
	Fund 304					
Construction	Fund 250		\$244,000			\$244,000
	Fund 304		\$541,000			\$541,000
Project Total	Fund 250		\$244,000			\$795,000
	Fund 304		\$551,000			

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECT**

Project: 2911 – Road Rehabilitation 2009

Fund: 216- Transportation Development Act

Fiscal Year: 2009/2010



DESCRIPTION: A multi-phase rehabilitation project of various roadways identified by the City Council as high priority streets. Phase 1 – (CIP 2404) has been completed and utilized a \$4.5 million state grant. Phase II consist of roadways segments in the industrial area in the north Hollister area, and Phase III are roadway segments in the redevelopment area.

JUSTIFICATION: Many roadway segments are in need of repair. The completion of this project will increase the pavement condition index (PCI) to a higher level decreasing the need for rehabilitation funds in the future.

SCHEDULING: Phase I - Completed
Phase II – Construction Winter 2009
Phase III – Construction when funds are available

PROJECT MANAGER: *David Rubcic*

Comment: Previous design work was completed with CIP 2404

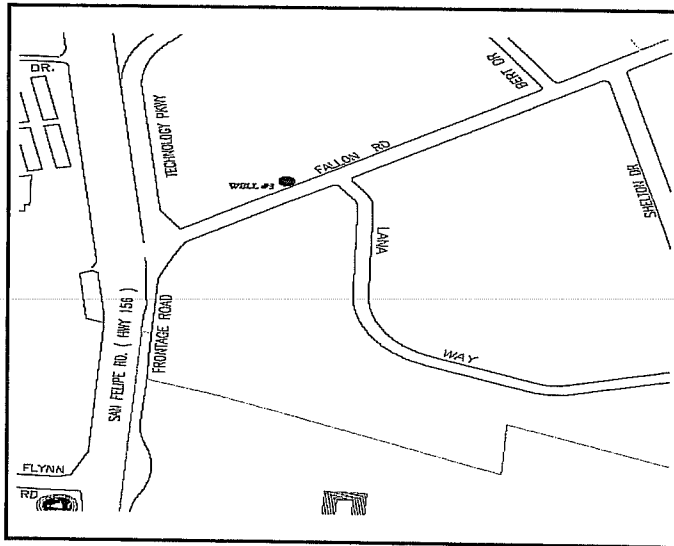
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$4,620		\$4,620
Land acquisition				
Construction		\$1,995,380		\$1,995,380
Project Total		\$2,000,000		\$2,000,000

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2912 – Fallon Road Well #3 Rehabilitation

Fund: 620 - Water Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: This Project is to construct a replacement for Well #3, and abandon the existing well.

JUSTIFICATION: The existing Well #3 is still functional, but the wellhead is stuck in the casing and cannot be removed. In the event failure of the well occurs water pressure in the distribution system would be affected which could result inability to provide adequate fire flow to the airport and the industrial park area.

SCHEDULING: Completion of design in FY 2009/2010 with land acquisition in 2009/2010 and construction in 2010/2011

PROJECT MANAGER: *Danny Hillstock*

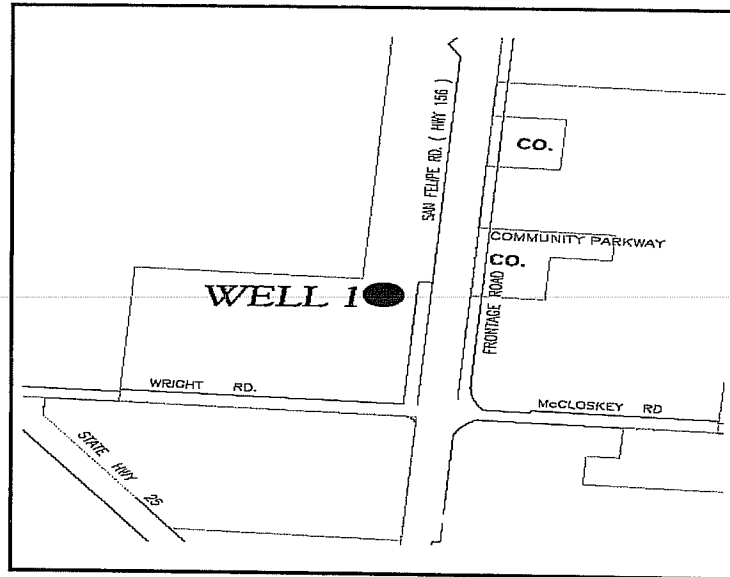
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$46,000		\$46,000
Land acquisition		\$45,500		\$45,500
Construction			\$415,000	\$415,000
Project Total		\$91,500	\$415,000	\$506,500

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECT**

Project: 2913 – Well #1 Improvement Feasibility Study

Fund: 620 - Water Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: This project is to perform a study with recommendations on viable options to reduce the nitrate level in the water produced from well #1.

JUSTIFICATION: Well # 1 is the City's largest production well. The well is currently out of service due to the nitrate level in the water exceeding the State of California's drinking water standard. A feasibility study needs to be performed to examine alternative solutions to restore the well to service, or determine if a new well in another location needs to be constructed.

SCHEDULING: Award and complete professional services contract during FY 2009/2010

PROJECT MANAGER: *Danny Hillstock*

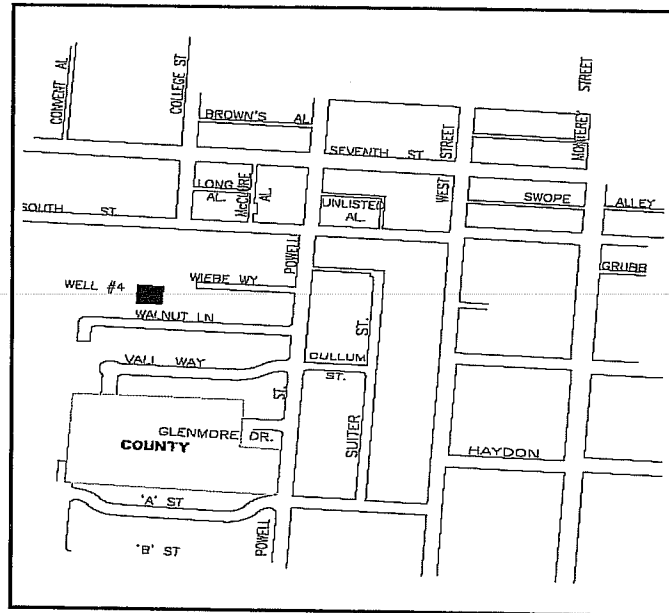
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$45,000		\$45,000
Land acquisition				
Construction				
Project Total		\$45,000		\$45,000

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2914 – Well #4 Facility Improvements

Fund: 620 - Water Enterprise Fund

Fiscal Year: 2009/2010



DESCRIPTION: This project will provide for a soundproof security building to house the well pump and chlorination equipment, chemicals, and electrical panels at well # 4. It will also provide for necessary equipment replacement and upgrades to the facility, and a drain line from the facility to South Street.

JUSTIFICATION: The existing wood building which houses the well and chlorination equipment is in a dilapidated condition. It needs to be replaced with a security building to protect the well equipment against potential vandalism, and to provide a secure place to store the hazardous chemicals. Also, the well does not have a drain line to discharge an on drain for maintenance purposes. In addition, the well site is adjacent to residential units on all sides of the property, and the equipment lacks adequate soundproofing to reduce noise levels generated from the equipment.

SCHEDULING: Project to be designed during FY 2009/2010 with construction proposed for FY 2010/2011

PROJECT MANAGER: *Danny Hillstock*

	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$46,000		\$46,000
Land acquisition				
Construction			\$315,000	\$315,000
Project Total		\$46,000	\$315,000	\$361,000

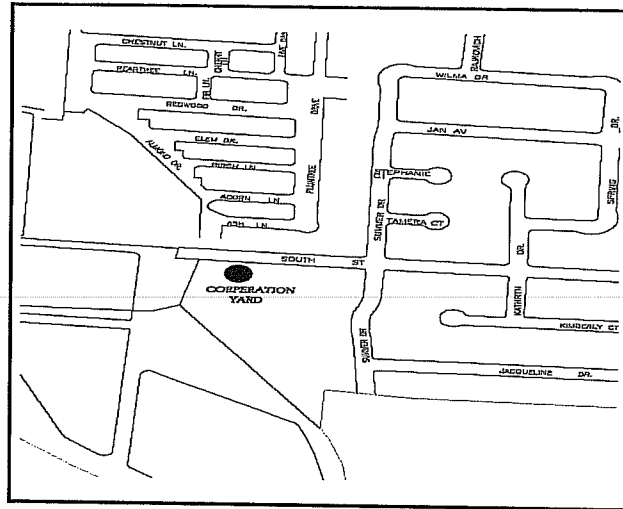
CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2915 – Utility Office Foundation/Emergency Gen.

Fund: 620 – Water Enterprise

Fund: 660 – Sewer Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: Replace existing foundation on the utilities at the corporation yard with a new permanent foundation and install back up generator.

JUSTIFICATION: The currant foundation was intended to be only for temporary use. Electrical power is needed to run computers during any type of power outage.

SCHEDULING: Engineering – winter 2009
Construction - spring 2010

PROJECT MANAGER: Henry Gonzales

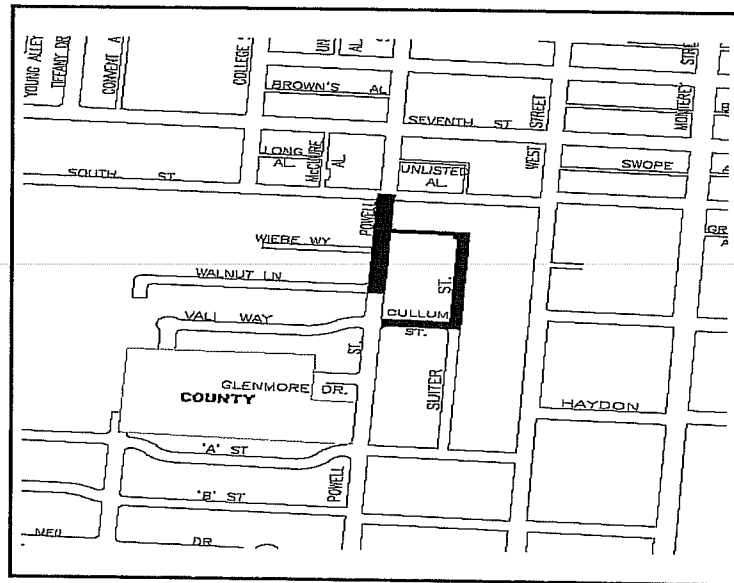
		Previous FYs	FY 2009/2010	Future FYs	Total By Fund	Project Total
Design	Fund 620		\$2,000		\$2,000	\$4,000
	Fund 660		\$2,000		\$2,000	
Land acquisition	Fund 620					
	Fund 660					
Construction	Fund 620		\$46,000		\$46,000	\$92,000
	Fund 660		\$46,000		\$46,000	
Project Total	Fund 620		\$48,000		\$48,000	\$96,000
	Fund 660		\$48,000		\$48,000	

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2916 – Powell/Suiter Street Sanitary Sewer Rehab.

Fund: 660 – Sewer Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: This project is for the design and construction of new sanitary sewer lines along Powell Street from Walnut to South, and along Suiter Street from Cullum to Powell.

JUSTIFICATION: This project is needed to provide relief to the system from frequent clogging and sewer backups. The existing lines have sagging segments and blockages, which interfere with the flow of sewage and have caused backups and spills. Extra maintenance attention of the lines is frequently required due to the problem. The benefit of the project is that the improvements will provide for a greater margin for public health and safety.

SCHEDULING: Design Completion - 2009/2010
Construction to start in the Summer of 2010

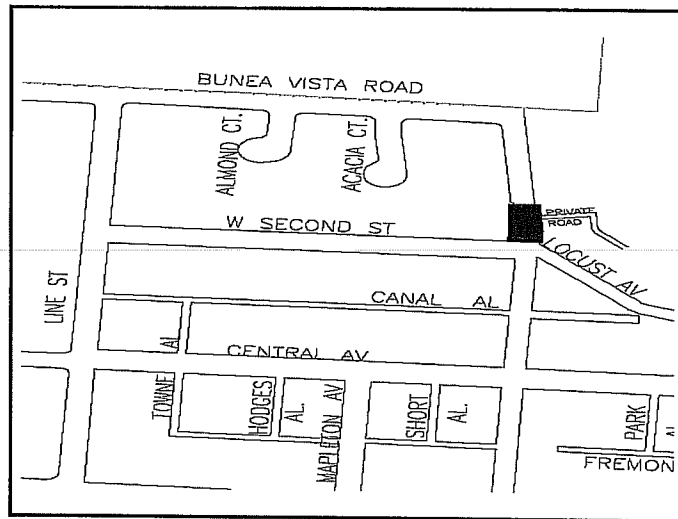
PROJECT MANAGER: *Danny Hillstock*

	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$18,500		\$18,500
Land acquisition				
Construction		\$115,000		\$115,000
Project Total		\$133,500		\$133,500

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2917 – Locust/West Second Street Drainage Impr.

Fund: 662 – Storm Drain Impact Fees Fiscal Year: 2009/2010



DESCRIPTION: This project will construct 170 linear feet of curb and gutter, and install two (2) handicapped ramps at the intersection of Locust and West Second Streets.

JUSTIFICATION: The intersection of Locust and West Second Streets is without curb and gutter for approximately 170 feet. This creates a drainage problem in this area. This project will improve drainage and handicapped access with the installation of two (2) handicapped ramps at the intersection.

SCHEDULING: Design 2009
Construction summer 2010

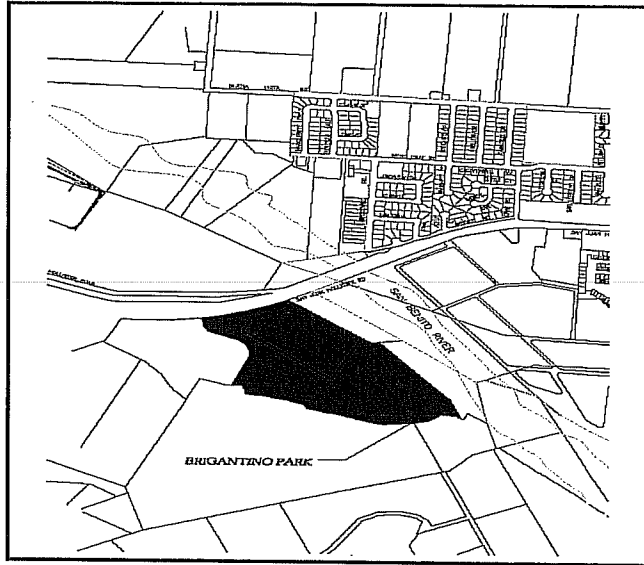
PROJECT MANAGER: *Clay Lee & David Rubcic*

	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$2,000		\$2,000
Land acquisition				
Construction		\$18,150		\$18,150
Project Total		\$20,150		\$20,150

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2918 – Brigantino Park Irrigation Access Project

Fund: 664 – Sewer Bond Proceeds Fiscal Year: 2009/2010



DESCRIPTION: This project will install approximately 1 mile of a 10-foot access road around the perimeter of Brigantino Park. The road will be constructed of 1 ½" base rock. Additionally, bollards will be installed to protect valve clusters located near access road.

JUSTIFICATION: Access road around perimeter of park is primarily dirt. During wet weather a bas rock access road will provide adequate access throughout the facility for maintenance activities.

SCHEDULING: Design winter 2009
Construction 2010

PROJECT MANAGER: Clay Lee

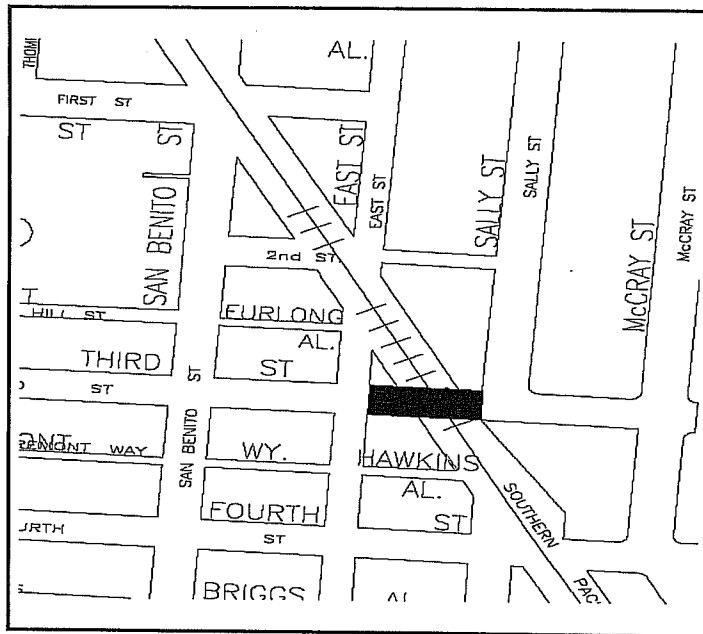
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design				
Land acquisition				
Construction		\$14,000		\$14,000
Project Total		\$14,000		\$14,000

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2919- Third Street R/R Crossing Improvements

Fund: 620- Water Enterprise

Fiscal Year: 2009/2010



DESCRIPTION: This project includes the installation of a 12" water line in a steel sleeve under the railroad crossing's rails that will replace an aging water line that has become problematic, the related installation of railroad safety control devices (drop down gates) and the paving of the approach between the rails. As part of this improvement, the permanent closure of Sally Street is necessary for the proper installation of the crossing gates to meet PUC standards and eligibility for any PUC grant funding. The closure of Sally Street will be a separate Council action prior to doing this work.

JUSTIFICATION: This project will replace a water line that is undersized and problematic will prevent a catastrophic rupture of the water line which would, jeopardize the structural integrity of the rail line.

SCHEDULING: Fall 2009

PROJECT MANAGER: *David Rubcic*

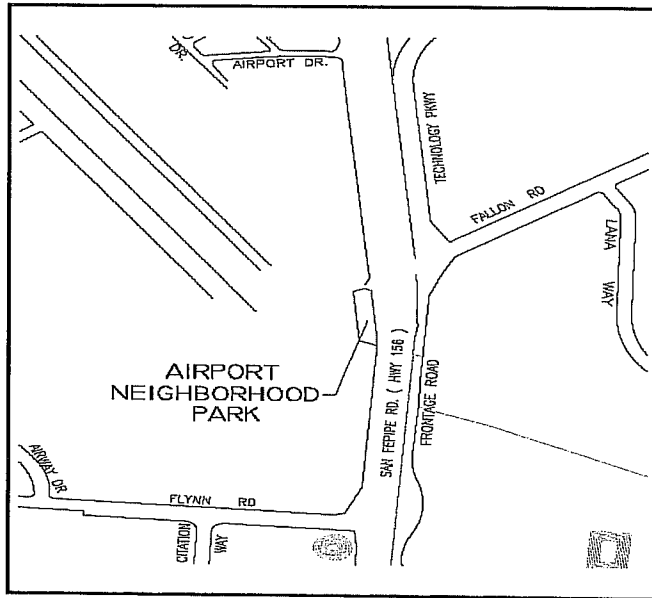
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$5,000		\$5,000
Land acquisition				
Construction		\$90,000		\$90,000
Project Total		\$95,000		\$95,000

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2920 – Off-Leash Dog Park

Fund: 205 – Park Dedication

Fiscal Year: 2009/2010



DESCRIPTION: This project will include paving of a new parking area, repairs to the existing fence, construction of new fencing and installation of other amenities for Off Leash Dog Park at Airport Park.

JUSTIFICATION: The Parks and Recreation Commission and City Council had conceptual approved the development of an off leash dog park at Airport Park. Community input has been received and various locations considered. Airport Park seems to provide the best location for dog owners to have a place for their dogs to exercise and socialize.

SCHEDULING: Construction winter/spring 2009/2010

PROJECT MANAGER: *Clay Lee*

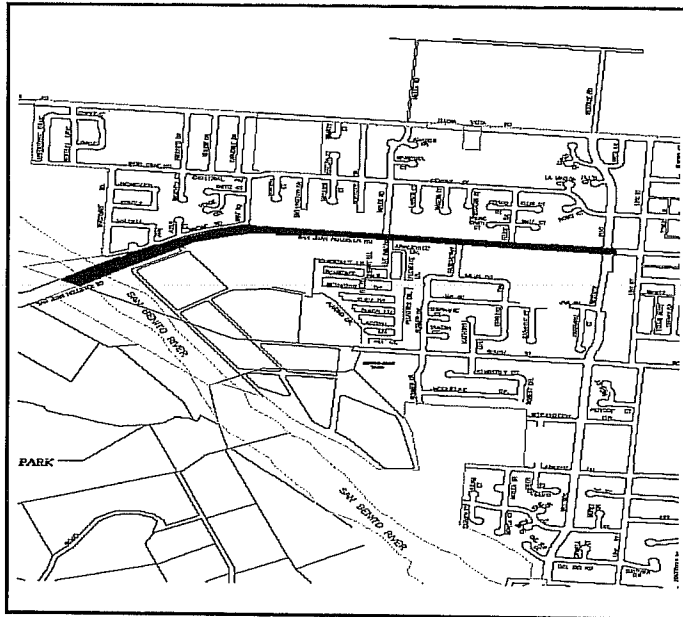
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design				
Land acquisition				
Construction		\$30,000		\$30,000
Project Total		\$30,000		\$30,000

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2925 - West Gateway Beautification Project

Fund: 815- RDA Bond Proceeds 2009

Fiscal Year: 2009/2010



DESCRIPTION: The West Gateway Beautification Project will be designed to enhance the appearance of San Juan Hollister Road when entering the City of Hollister. Public improvement will include an entrance sign, landscaping elements, new decorative sidewalks, medians, pedestrian crossings, pedestrian and street lighting, street furniture, and a parking lot for the river trailhead. The project location is from the Bridge west to Westside Blvd.

JUSTIFICATION: The Redevelopment Agency issued a Tax Allocation Bond in 2009 to fund the project. The improvements will be designed to encourage new development in the area. This will generate additional tax increment to the Agency and increase revenues for the City.

SCHEDULING: Design to be completed in the 2009/2010 fiscal year with construction of the Improvements completed in fiscal year 2010/2011

PROJECT MANAGER: *Bill Chow*

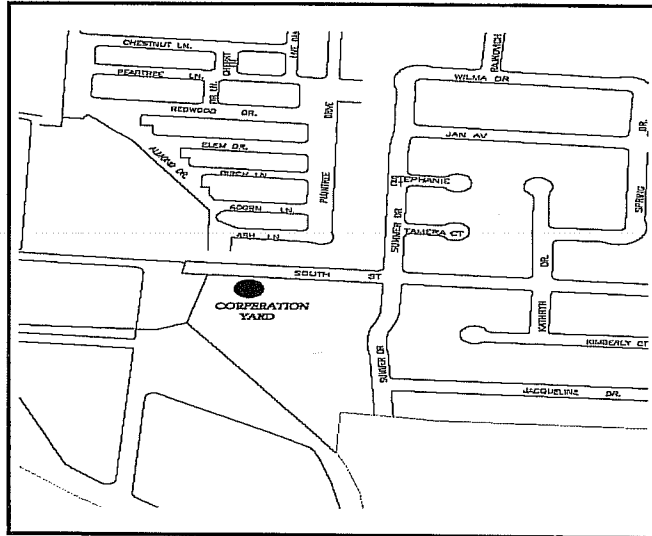
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$300,000		\$300,000
Land acquisition				
Construction			\$1,500,000	\$1,500,000
Project Total		\$300,000	\$1,500,000	\$1,800,000

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2926 - Service Center Clarifier

Fund: 662 – Storm Drain Impact Fees

Fiscal Year: 2009/2010



DESCRIPTION: This project includes construction of new vehicle wash pad and the connection of the drainage systems to wastewater treatment clarifier. The City is already in possession of the wastewater treatment clarifier equipment.

JUSTIFICATION: This project will bring the Service Center into compliance with the City of Hollister Municipal Code and US EPA guidelines for industrial discharge.

SCHEDULING: Design – winter 2009/2010
Construction – spring 2010

PROJECT MANAGER: *Clay Lee*

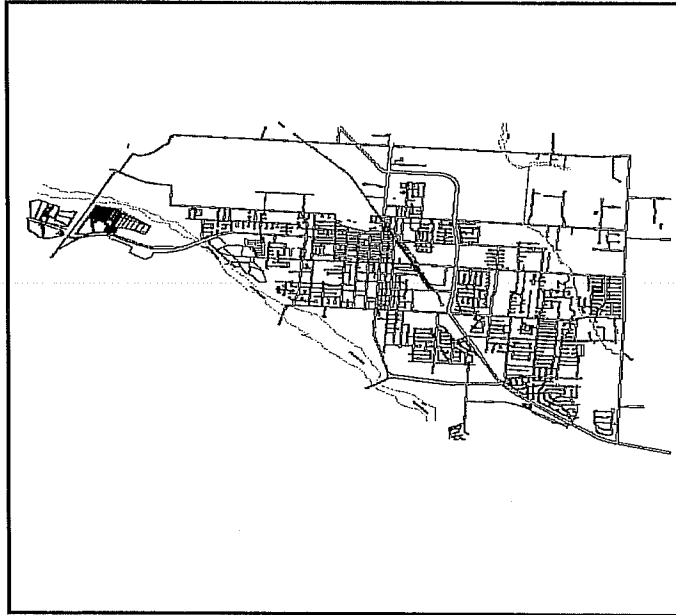
	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design		\$3,000		\$3,000
Land acquisition				
Construction		\$40,500		\$40,500
Project Total		\$43,500		\$43,500

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2927 – Prop 1B Improvements - Other

Fund: 311- Proposition 1B Highway Safety

Fiscal Year: 2009/2010



DESCRIPTION: This is the second phase of projects proposed for the Proposition 1B Improvements Fund. It is anticipated that this project will provide funding for various street safety needs including purchases of eligible equipment to be used for maintenance, installation of handicap ramps and other road improvements such as paving.

JUSTIFICATION: The City of Hollister received funds related to Prop. 1B approved by the California voters. As part of the approved projects the City proposes to purchase equipment, install handicap ramps and for maintenance and other necessary road improvements.

SCHEDULING: Fall 2009

PROJECT MANAGER: *David Rubcic*

	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design				
Land acquisition				
Construction		\$522,370		\$522,370
Project Total		\$522,370		\$522,370

CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2929 - Playground Improvements

Fund: 101 – General Fund

Fiscal Year: 2009/2010

(Grant - California Integrated Waste Management Board)



DESCRIPTION: This project will replace full arrest material under and around play equipment in six (6) public playgrounds. Approximately 250 tons of tire derived recycled rubber material will replace existing wood fiber, which tends to decompose with time, and sand, which provides a place in which cats tend to defecate causing a public health concern. Parks are: Tony Aguirre Park; John Z. Hernandez Park; Dunne Park; Los Brisas Park; Frank Klauer Park; Valley View Park.

JUSTIFICATION: The tire-derived rubber full arrest material is long lasting, is not an attraction for cats, thus saving money and provides a safe and healthy play environment for children. This material provides much better shock absorption and will conform to standards established by the American Society for Testing Materials (ASTM) and guidelines set by the United States Consumers Products Safety Commission (USCPSC).

SCHEDULING: Completion by Summer 2010

PROJECT MANAGER: Clay Lee

	Previous FYs	FY 2009/2010	Future FYs	Project Total
Design				
Land acquisition				
Construction		\$149,364		\$149,364
Project Total		\$149,364		\$149,364

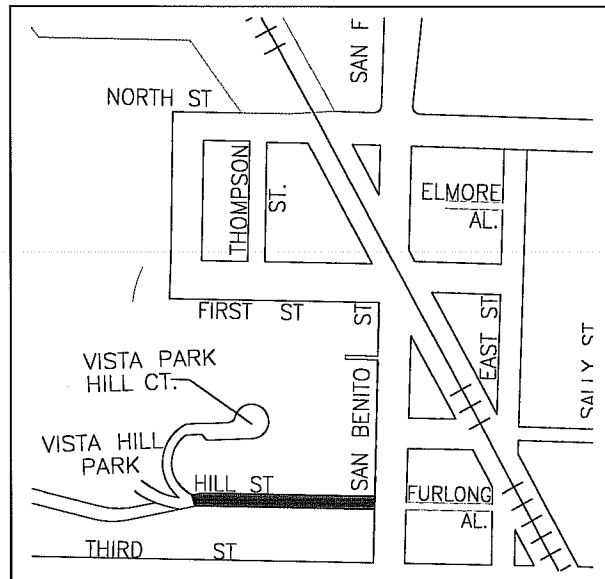
CITY OF HOLLISTER CAPITAL IMPROVEMENT PROJECT

Project: 2930 - Hill Street Rehabilitation

Fund: 216 – Transportation Development Act

Fiscal Year: 2009/2010

Fund: 250 – Traffic Congestion Relief



DESCRIPTION: This project is for the design rehabilitation of Hill Street from San Benito to Vista Park. The project will include the preparation of plans and specifications, as well as, construction rehabilitation of the street.

JUSTIFICATION: Hill Street is experiencing severe pavement failure and needs to be rehabilitated to extend its life expectancy and provide for an improved safe traveling surface for the public.

SCHEDULING: Construction date to be determined.

PROJECT MANAGER: Luis Aguilar

		Previous FYs	FY 2009/2010	Future FYs	Total By Fund	Project Total
Design	Fund 216		\$16,000		\$16,000	\$24,000
	Fund 250		\$8,000		\$8,000	
Land acquisition	Fund 216					
	Fund 250					
Construction	Fund 216		\$115,000		\$115,000	\$186,739
	Fund 250		\$71,739		\$71,739	
Project Total	Fund 216		\$131,000		\$131,000	\$210,739
	Fund 250		\$79,739		\$79,739	



CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS SUMMARY

	Fund Number	Previous FYs	FY 2009/2010	Future FYs	Project Totals
Active Projects					
2202 - Wastewater Treatment Plant	664	\$0	\$2,075,000	\$0	\$2,075,000
2501 - Lessalt DBP	620	\$4,179	\$168,167	\$5,004,167	\$5,176,513
	621	\$1,671	\$57,833	\$1,670,833	\$1,730,337
2701 - Fire Station 1	815	\$0	\$700,000	\$4,300,000	\$5,000,000
2801 - Leatherback Demolition	801	\$408,670	\$329,450	\$0	\$738,120
2804 - Prop. 1B Improvements - Opticom	311	\$0	\$74,680	\$0	\$74,680
2805 - Third Street Storm Drain Replacement	662	\$20,256	\$123,000	\$0	\$143,256
2901 - Sanitary Sewer Master Plan	660	\$1,965	\$0	\$0	\$1,965
	661	\$1,104	\$210,230	\$0	\$211,334
2902 - Storm Drain Master Plan 2010	662	\$389	\$250,000	\$0	\$250,389
2903 - ARRA Road Improvements	312	\$27,474	\$1,236,091	\$0	\$1,263,565
2904 - Airport Visual Aid & Improvements	212 Fed	\$7,730	\$88,871	\$0	\$96,601
	601	\$401	\$4,423	\$0	\$4,824
2905 - Sally Flats Water Reservoir Roof Replacement	620	\$0	\$70,500	\$0	\$70,500
2906 - Airport Storm Drain Master Plan	212 Fed	\$0	\$97,695	\$0	\$97,695
	601	\$0	\$5,142	\$0	\$5,142
2908 - Hollister Water Tank Paint/Rehab	620	\$0	\$87,500	\$775,000	\$862,500

CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS SUMMARY

	Fund Number	Previous FYs	FY 2009/2010	Future FYs	Project Totals
2909 - Water Reclamation Facility Landscaping	664	\$0	\$396,000	\$0	\$396,000
2910 - North Street - San Benito to Thompson	250	\$0	\$244,000	\$0	\$244,000
	304	\$0	\$551,000	\$0	\$551,000
2911 - Road Rehabilitation 2009	216	\$0	\$2,000,000	\$0	\$2,000,000
2912 - Fallon Road Well #3 Rehabilitation	620	\$0	\$91,500	\$415,000	\$506,500
2913 - Well #1 Improvement Feasibility Study	620	\$0	\$45,000	\$0	\$45,000
2914 - Well #4 Facility Improvements	620	\$0	\$46,000	\$300,000	\$346,000
2915 - Utility Office Foundation/Emergency Generator	620	\$0	\$48,000	\$0	\$48,000
	660	\$0	\$48,000	\$0	\$48,000
2916 - Powell/Suiter Street Sanitary Sewer Rehab	660	\$0	\$133,500	\$100,000	\$233,500
2917 - Locust/West Second Street Drainage Impr.	662	\$0	\$20,150	\$0	\$20,150
2918 - Brigantino Park Irrigation Access Project	664	\$0	\$14,000	\$0	\$14,000
2919 - Third Street Railroad Crossing Improvements	620	\$0	\$95,000	\$0	\$95,000
2920 - Off-leash Dog Park	205	\$0	\$30,000	\$0	\$30,000
2925 - West Gateway Beautification Project	815	\$0	\$300,000	\$1,500,000	\$1,800,000
2926 - Service Center Clarifier	662	\$0	\$43,500	\$0	\$43,500
2927 - Prop. 1B Improvements - Other	311	\$0	\$522,370	\$0	\$522,370

CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS SUMMARY

	Fund Number	Previous FYs	FY 2009/2010	Future FYs	Project Totals
2929 - Playground Improvements	101	\$0	\$149,364	\$0	\$149,364
2930 - Hill Street Rehabilitation	216	\$0	\$131,000	\$0	\$131,000
	250	\$0	\$79,739	\$0	\$79,739
Total All Projects		\$473,839	\$10,566,705	\$14,065,000	\$25,105,544

Warranty Phase Projects

Warranty Projects are those projects where construction has been completed within the last year, but the project has a year warranty on the work and, under said warranty, the contractor would have to repair any problem areas at no additional cost.

2601 - Airport Runway	212				\$625,404
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CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS SUMMARY

	Fund Number	Previous FYs	FY 2009/2010	Future FYs	Project Totals
Fund Total - All Projects					
General Fund <i>(Grant - California Integrated Waste Management Board)</i>	101	\$0	\$149,364	\$0	\$149,364
Park Dedication Fund	205	\$0	\$30,000	\$0	\$30,000
Aviation Administration Grant Fund <i>(Federal)</i>	212	\$7,730	\$186,566	\$0	\$194,296
Aviation Administration Grant Fund <i>(State)</i>	212	\$0	\$0	\$0	\$0
Transportation Development Act Fund	216	\$0	\$2,131,000	\$0	\$2,131,000
Traffic Congestion Relief Fund	250	\$0	\$323,739	\$0	\$323,739
Traffic Impact Fees Fund	304	\$0	\$551,000	\$0	\$551,000
Proposition 1B Highway Safety Fund	311	\$0	\$597,050	\$0	\$597,050
American Recovery & Reinvestment Act Fund	312	\$27,474	\$1,236,091	\$0	\$1,263,565
Airport Enterprise Fund	601	\$401	\$9,565	\$0	\$9,966
Water Enterprise Fund	620	\$4,179	\$651,667	\$6,494,167	\$7,150,013
Water Expansion Enterprise Fund	621	\$1,671	\$57,833	\$1,670,833	\$1,730,337
Sewer Enterprise Fund	660	\$1,965	\$181,500	\$100,000	\$283,465
Sewer Expansion Enterprise Fund	661	\$1,104	\$210,230	\$0	\$211,334
Storm Drain Impact Fees Fund	662	\$20,645	\$436,650	\$0	\$457,295

CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS SUMMARY

	Fund Number	Previous FYs	FY 2009/2010	Future FYs	Project Totals
Sewer Bond Proceeds Fund	664	\$0	\$2,485,000	\$0	\$2,485,000
Redevelopment Agency Special Revenue Fund	801	\$408,670	\$329,450	\$0	\$738,120
RDA Bond Proceeds 2009 Fund	815	\$0.00	\$1,000,000.00	\$5,800,000.00	\$6,800,000.00
Total All Funds		\$473,839	\$10,566,705	\$14,065,000	\$25,105,544

CITY OF HOLLISTER
CAPITAL IMPROVEMENTS PROJECTS SUMMARY

	Fund Number	Project Total - FY 2009/2010	Total Salaries	Previous 2009/10 Appropriation	Appropriation Total
Active Projects					
2202 - Wastewater Treatment Plant	664	\$2,075,000.00	\$0.00	\$1,825,000.00	\$250,000.00
2501 - Lessalt DBP	620	\$168,167.00	\$10,000.00		\$158,167.00
	621	\$57,833.00	\$5,000.00		\$52,833.00
	Total	\$226,000.00	\$15,000.00		
2701 - Fire Station 1	815	\$700,000.00	\$0.00	\$0.00	\$700,000.00
2801 - Leatherback Demolition	801	\$329,450.00	\$0.00	\$0.00	\$329,450.00
2804 - Prop. 1B Improvements - Opticom	311	\$74,680.00	\$0.00	\$74,680.00	\$0.00 *
			\$4,680.00	Transfer \$522,370 from CIP 2804 to CIP 2927	
2805 - Third Street Storm Drain Replacement	662	\$123,000.00	\$3,000.00	\$120,000.00	\$0.00
2901 - Sanitary Sewer Master Plan	660	\$0.00	\$0.00		\$0.00
	661	\$210,230.00	\$10,700.00		\$199,530.00
	Total	\$210,230.00	\$0.00		
2902 - Storm Drain Master Plan 2010	662	\$250,000.00	\$15,000.00		\$235,000.00
2903 - ARRA Road Improvements	312	\$1,236,091.00	\$17,560.00		\$1,218,531.00
2904 - Airport Visual Aid & Improvements	212 Fed	\$88,871.00	\$0.00		\$88,871.00
	212 State	\$0.00	\$0.00		\$0.00
	601	\$4,423.00	\$1,500.00		\$2,923.00
	Total	\$93,294.00	\$1,500.00		
2905 - Sally Flats Water Reservoir Roof Replacement	620	\$70,500.00	\$10,000.00		\$60,500.00

CITY OF HOLLISTER
CAPITAL IMPROVEMENTS PROJECTS SUMMARY

	Fund Number	Project Total - FY 2009/2010	Total Salaries	Previous 2009/10 Appropriation	Appropriation Total
2906 - Airport Storm Drain Master Plan	212 Fed	\$97,695.00	\$97,695.00		\$0.00
	601	\$5,142.00	\$5,142.00		\$0.00
	Total	\$102,837.00			
2908 - Hollister Water Tank Paint/Rehab	620	\$87,500.00	\$10,000.00		\$77,500.00
2909 - Water Reclamation Facility Landscaping	664	\$396,000.00	\$0.00		\$396,000.00
2910 - North Street - San Benito to Thompson	250	\$244,000.00	\$4,800.00		\$239,200.00
	304	\$551,000.00	\$6,800.00		\$544,200.00
	Total	\$795,000.00			
2911 - Road Rehabilitation 2009	216	\$2,000,000.00	\$16,020.00		\$1,983,980.00
2912 - Fallon Road Well #3 Rehabilitation	620	\$91,500.00	\$6,500.00		\$85,000.00
2913 - Well #1 Improvement Feasibility Study	620	\$45,000.00	\$4,000.00		\$41,000.00
2914 - Well #4 Facility Improvements	620	\$46,000.00	\$5,000.00		\$41,000.00
2915 - Utility Office Foundation/Emergency Generator	620	\$48,000.00	\$1,500.00		\$46,500.00
	660	\$48,000.00	\$1,500.00		\$46,500.00
	Total	\$96,000.00	\$3,000.00		
2916 - Powell/Suiter Street Sanitary Sewer Rehab	660	\$133,500.00	\$4,500.00		\$129,000.00
2917 - Locust/West Second Street Drainage Impr.	662	\$20,150.00	\$1,000.00		\$19,150.00
2918 - Brigantino Park Irrigation Access Project	664	\$14,000.00	\$2,000.00		\$12,000.00
2919 - Third Street Railroad Crossing Improvements	620	\$95,000.00	\$11,900.00		\$83,100.00
2920 - Off-leash Dog Park	205	\$30,000.00	\$0.00		\$30,000.00
2925 - West Gateway Beautification Project	815	\$300,000.00	\$0.00		\$300,000.00

CITY OF HOLLISTER
CAPITAL IMPROVEMENTS PROJECTS SUMMARY

	Fund Number	Project Total - FY 2009/2010	Total Salaries	Previous 2009/10 Appropriation	Appropriation Total
2926 - Service Center Clarifier	662	\$43,500.00	\$1,000.00		\$42,500.00
2927 - Prop. 1B Improvements - Other	311	\$522,370.00	\$0.00	\$522,370.00	\$0.00 *
				Transfer \$522,370 from CIP 2804 to CIP 2927	
2929 - Playground Improvements	101	\$149,364.00	\$0.00		\$149,364.00
2930 - Hill Street Rehabilitation	216	\$131,000.00	\$10,000.00		\$121,000.00
	250	\$79,739.00	\$5,000.00		\$74,739.00
Total All Projects		\$10,566,705.00	\$271,797.00	\$2,542,050.00	\$7,757,538.00

CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS BUDGET SUMMARY

**Total Appropriations
By Fund**

	Fund Number	Appropriation Total
Fund Total - All Projects		
General Fund	101	\$149,364.00
<i>(Grant - California Integrated Waste Management Board)</i>		
Park Dedication Fund	205	\$30,000.00
Aviation Administration Grant Fund <i>(Federal)</i>	212	\$88,871.00
Aviation Administration Grant Fund <i>(State)</i>	212	\$0.00
Transportation Development Act Fund	216	\$2,104,980.00
Traffic Congestion Relief Fund	250	\$313,939.00
Traffic Impact Fees Fund	304	\$544,200.00
Proposition 1B Highway Safety Fund	311	\$0.00
American Recovery & Reinvestment Act Fund	312	\$1,218,531.00
Airport Enterprise Fund	601	\$2,923.00
Water Enterprise Fund	620	\$592,767.00
Water Expansion Enterprise Fund	621	\$52,833.00
Sewer Enterprise Fund	660	\$175,500.00
Sewer Expansion Enterprise Fund	661	\$199,530.00
Storm Drain Impact Fees Fund	662	\$296,650.00

**CITY OF HOLLISTER
CAPITAL IMPROVEMENT PROJECTS BUDGET SUMMARY**

**Total Appropriations
By Fund**

	Fund Number	Appropriation Total
Sewer Bond Proceeds Fund	664	\$658,000.00
Redevelopment Agency Special Revenue Fund	801	\$329,450.00
RDA Bond Proceeds 2009 Fund	815	\$1,000,000.00
Total All Funds		\$7,757,538.00



CITY OF HOLLISTER

GLOSSARY OF FINANCIAL TERMS

ACCOUNTS PAYABLE. A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE. An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS. The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACCUMULATED DEPRECIATION. A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of capital assets.

ADVANCE FROM OTHER FUNDS. A liability account used to record noncurrent portions of a long-term debt owed by one fund to another fund within the same reporting entity. See **DUE TO OTHER FUNDS** and **INTERFUND RECEIVABLE/PAYABLE**.

ADVANCE TO OTHER FUNDS. An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See **DUE FROM OTHER FUNDS**.

AGENCY FUND. A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

AMORTIZATION. (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDITOR'S REPORT. In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

BALANCE SHEET. The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BASIC FINANCIAL STATEMENTS (BFS). The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP. Basic financial statements have three components: government-wide financial statements, fund financial statements and notes to the financial statements.

CITY OF HOLLISTER

GLOSSARY OF FINANCIAL TERMS

BASIS OF ACCOUNTING. A term used to refer to *when* revenues, expenditures, expenses, and transfers - and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, and improvements other than buildings, land and infrastructure. In the private sector, these assets are referred to most often as property, plant and equipment.

CAPITAL EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general capital assets.

CAPITALIZATION POLICY. The criteria used by a government to determine which outlays should be reported as capital assets.

CAPITAL LEASE. An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time. See **LEASE-PURCHASE AGREEMENTS**.

CAPITAL PROJECTS FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH WITH FISCAL AGENT. An asset account reflecting deposits with fiscal agents, such as commercial banks, for the payment of bond principal and interest.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM. A voluntary program administered by the GFOA to encourage governments to publish efficiently organized and easily readable CAFR's and to provide technical assistance and peer recognition to the finance officers preparing them.

CHANGE IN THE FAIR VALUE OF INVESTMENTS. The difference between the fair value of investments at the beginning of the year and at the end of the year, taking into consideration investment purchases, sales, and redemptions.

COMPENSATED ABSENCES. Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

CITY OF HOLLISTER

GLOSSARY OF FINANCIAL TERMS

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

CONCENTRATION OF CREDIT RISK. The risk of loss attributed to the magnitude of a government's investment in a single issuer.

CONTINGENT LIABILITY. Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders and uncompleted contracts. Contingent liabilities should be disclosed within the financial statements (including the notes) when there is a reasonable possibility a loss may have been incurred. Guarantees, however, should be disclosed even though the possibility of loss may be remote.

CREDIT RISK. The risk that an issuer or a counter-party to an investment will not fulfill its obligations.

CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS. Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local

governments and is used solely for reporting the financial position and results of operations of governmental funds.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFERRED CHARGES. Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g. bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation.

DEFERRED REVENUE. Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

DEFICIT. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEFINED BENEFIT PENSION PLAN. A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

CITY OF HOLLISTER

GLOSSARY OF FINANCIAL TERMS

DEPRECIATION. (1) Expiration in the service life of capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DESIGNATED FUND BALANCE. A portion of an unreserved fund balance that has been "earmarked" by the chief executive officer or the legislative body for specified purposes.

DUE FROM OTHER FUNDS. An asset account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered. This account includes only short-term obligations on open account, not interfund loans.

DUE TO OTHER FUNDS. A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. These amounts include only short-term obligations on open account, not interfund loans.

ECONOMIC RESOURCES MEASUREMENT FOCUS.

Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It is also used by business enterprises in the private sector.

ENCUMBRANCES. Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND. Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

EXPENDITURE-DRIVEN GRANTS. Government-mandated or voluntary nonexchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as reimbursement grants.

EXCHANGE-LIKE TRANSACTION. Transaction in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange.

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

EXPENSES. Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

EXTERNAL AUDITORS. Independent auditors typically engaged to conduct an audit of a government's financial statements.

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GLOSSARY OF FINANCIAL TERMS

EXTERNAL INVESTMENT POOL. An arrangement that commingles (pools) the moneys of more than one legally separate entity and invests, on the participants' behalf, in an investment portfolio; one or more of the participants is not part of the sponsors reporting entity. An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. An investment pool that is sponsored by an individual state or local government is an external investment pool if it includes participation by a legally separate entity that is not part of the same reporting entity as the sponsoring government. If a government-sponsored pool includes only the primary government and its component units, it is an internal investment pool and not an external investment pool.

FAIR VALUE. The amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

FEDERAL DEPOSIT INSURANCE CORPORATION. A corporation created by the federal government that insures deposits in banks and savings associations.

FIDUCIARY FUNDS. The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINANCIAL RESOURCES. Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g. receivables, investments). Financial resources may also include inventories and pre-pays (because they obviate the need to expend current available resources).

FISCAL AGENT. A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

FOREIGN EXCHANGE RISK. The risk that changes in exchange rate will adversely affect the fair value of an investment or a deposit.

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND FINANCIAL STATEMENTS. Basic financial statements presented on the basis of funds. Term used in contrast with *government-wide financial statements*.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL REVENUES. All revenues that are not required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax – for example, property tax, sales tax, and transient occupancy tax. All other nontax revenues (including interest, grants and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

CITY OF HOLLISTER

GLOSSARY OF FINANCIAL TERMS

GENERAL FUND. The general fund is one of five governmental fund types and typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local governments are set forth by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles"* in the Independent Auditor's Report.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

GOVERNMENTAL FUNDS. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

GOVERNMENT-WIDE FINANCIAL STATEMENTS. Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of net activities. Both basic governmental financial

statements are presented using the economic resources measurement focus and the accrual basis of accounting.

INFRASTRUCTURE. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

INTEREST RATE RISK. The risk that changes in interest rates will adversely affect the fair value of an investment or a deposit.

INTERFUND RECEIVABLE/PAYABLE. Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

INTERFUND TRANSFERS. Flow of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for payment.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

JOINT VENTURE. A legal entity or other contractual arrangement in which a government participates as a separate and specific activity for the benefit of the public or service recipients and in which the government retains an ongoing financial interest.

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GLOSSARY OF FINANCIAL TERMS

LAPSE. As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL. The level at which a government's management may not reallocate resources without special approval from the legislative body.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LOANS RECEIVABLE. An asset account reflecting amounts loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other funds and governments should be recorded and reported separately.

MAJOR FUND. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues/expenditures, assets or liabilities are at least 10 percent of corresponding totals for all government or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other

government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MANAGEMENT'S DISCUSSION AND ANALYSIS. A component of required supplementary information used to introduce the basic financial statements and to provide an analytical overview of the government's financial activities.

MEASUREMENT FOCUS. A way of presenting an entity's financial performance and position by considering which *resources* are measured (financial or economic) and *when* the effects of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of government-wide financial statements, proprietary fund financial statements and fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

OTHER FINANCING SOURCES. An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by GAAP.

CITY OF HOLLISTER

GLOSSARY OF FINANCIAL TERMS

OPERATING LEASE. A lease does not transfer ownership rights, risks and rewards from the lessor to the lessee, the lease is called an operating lease and is similar to a rental.

OTHER FINANCING USES. A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of other financing uses category is limited to items so classified by GAAP.

OVERLAPPING DEBT. The proportionate share property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

PROGRAM REVENUES. Term used in connection with the government-wide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

PROPRIETARY FUNDS. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

REBATABLE ARBITRAGE. A term used in connection with the reinvestment of the proceeds of tax-exempt debt. A requirement to remit to the federal government interest revenue in excess of interest costs when the proceeds from the sale of tax-exempt securities are reinvested in a taxable money market instrument with a materially higher yield.

REPORTING ENTITY. The oversight unit and all of its component units, if any, that are combined in the CAFR/BFS.

REQUIRED SUPPLEMENTARY INFORMATION. Consists of statements, schedules, statistical data or other information which, according to the GASB, is necessary to supplement, although not required to be a part of the basic financial statements.

RESERVED FUND BALANCE. The portion of a governmental fund's net assets that is not available for appropriation.

RESTRICTED ASSETS. Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

RESTRICTED NET ASSETS. A component of net assets calculated by reducing the carrying value of restricted assets by the amount of any related debt outstanding.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

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REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

RISK MANAGEMENT. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SELF-INSURANCE. A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self insurance is a misnomer.

SINGLE AUDIT. An audit performed in accordance with the Single Audit Act of 1997 and Office of Management and Budget's (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal agencies.

SPECIAL DISTRICT. An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities and electric power authorities.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts

or major capital projects) that are legally restricted to expenditure for specified purposes.

TAX AND REVENUE ANTICIPATION NOTES (TRANS). Notes issued in anticipation of the collection of taxes and revenues, usually retirable only from tax collections, and frequently only from the proceeds of the tax and revenues levy whose collection they anticipate.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

UNDESIGNATED UNRESERVED FUND BALANCE. That portion of a fund balance that is available for spending or appropriation and has not been "earmarked" for specified purposes by the chief executive officer or the legislative body.

UNQUALIFIED OPINION. An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

UNRESERVED FUND BALANCE. That portion of a fund balance available for spending or appropriation in the future.

UNRESTRICTED NET ASSETS. That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

VARIABLE-RATE INVESTMENT. An investment with terms that provide for the adjustment of its interest rate (such as the last day of the month or a calendar quarter) and that, upon each adjustment until the final maturity of the instrument or the period remaining until the principal amount can be recovered through demand, can reasonably be expected to have a fair value that will be unaffected by interest rate changes.

